Iron and steel-

Ores

196,877

924,581

436,387

Scrap iron Steel ingots, cogged ingots,

Lead in ore, and pigs, and

bars Marble in block, rough or

vines, known at nursery

By CAPT. HENRY A. CASTLE, Auditor for the Post Office Department.

REVENUES.

Development of the Protective System From the Morrill Tariff at the Beginning of the

We have now arrived at the period when the war of the rebellion was approaching, which was to change the country's entire financial policy and history. New elements entered into the problem, caused by a startling and unprecedented increase in governmental necessities; new features were to be introduced which were destined to exercise a wonderful and perity, power and glory of the Republic. on the poor man's salt, and the rich man's The extreme "free trade" enactment of spice; on the brass nails of the coffin, and upon all the real and personal property 1857 had wrought its ruinous work. Not only was the private business of the coun try plunged into the wreck of a universal panic, but the revenues of the Nation were so injuriously affected that they had been for three years insufficient to cover the expenditures, and in that period the publie debt had been more than doubled, to meet the deficiencies. The Republicans came to the rescue of a Democratic Executive Administration and succeeded in passing the bill through the House, but would have failed in the Senate but for the madness of secession, which drew away so many Democrats from that august assemblage.

THE MORRILL TARIFF.

The bill which has become well known as the "Morrill tariff," and which, with increments and changes, stood for nearly 30 years, or until the "McKinley" Bill was enacted in 1890, was introduced by Hon. Justin S. Morrill, of Vermont, on the 12th of March, 1860, and passed the House of Representatives in May of that year. In the House the bill was loyally supported by John Sherman, of Ohio, who stood with Mr. Morrill; Thaddeus Stevens, of Pennsylvania, was also prominent i the discussion. The opposition was represented by Barksdale, of Mississippi; Val landingham, of Ohio; Phelps, of Missouri, and others. The poverty of the Treasury and the excessive importations threatening American production were urged on the one side; while on the other the ques-tion of method was raised and in some cases simple obstruction seemed to be the object. The principles underlying import duties were considered with large breadth and great vigor.

Senate refused to act upon the measure in that session; and at the next session, as the Committee on Finance was so constructed as to fail to represent the majority of the body, a special committee was appointed with instructions to report the bill back within a week. Secession was rampant when on Feb. 1 Mr. Simons, of Rhode Island, brought up the bill, and advocated its passage in an exhaustive speech. Senator Hunter, of Virginia, led the opposition. He admitted that addirevenue was needed, but he wanted to raise the lower duties then collected by to raise the lower duties their collected by a certain percentage and to reduce the free list. Only after conference between the two Houses did the bill pass. Mr. Morrill estimated that it would produce \$65,000,000 a year; Mr. Sherman agreed that in times of prosperity that expectation would be justified, but for a year of the the received could not be see much two the receipts could not be so much. It actually yielded, in operation, \$39,000,000 in 1862 and \$69,000,000 in 1863.

THE MEASURE AND ITS MODIFICATIONS.

A general increase was made in rates, nal Revenue law the necessities of the Gov-and many duties were changed to specific ernment were so pressing that, as we sums from rates varying with value. have stated, no regard was paid to any Iron in hars was changed from 24 per of the principles of taxation, to the except to \$15 a ton; window glass from 15 perience of other nations, or to the conper cent, to a charge of from one to five cents a square foot; woolen manufactures from 24 per cent. to 12 cents a pound, and 25 per cent. on value. Cottons were changed from 19 per cent. to specific prices on the square yard with 10 per cent. added. Copper, which had been free, was subjected to an impost of two cents a pound. On woolens generally with spe-cific rates an additional charge by value was made to compensate for the duty levied on raw wool.

Seven States had proclaimed ordinances of secession before this act was passed, and the demands of the National Government began to increase with a rapidity burden of taxation. "No other nation," calculated to paralyze weak minds. special session of Congress, which assem-bled on July 4, 1861, had no more im-portant task than to provide money for the National Treasury. Mr. Stevens, from the Committee on Ways and Means, however, announced that no general re-vision of the tariff would be undertaken. By an act which bears date Aug. 5, 1861, the rates were advanced, and tea and coffee, with some other commodities, were subjected to duty. The like process of ceneral increase was carried still farther by the act of Dec. 24, 1861. The aim was the same in the statute of July 14, 1862. By joint resolution of April 29, 1864, all duties, except upon white paper, were in-creased 50 per cent. for 60 days. On June 30, 1864, a permanent increase was provided for. Mr. Morrill, in explaining the bill, declared that its primary object was to increase the revenue, and at the same time to shelter and nurse our domestic products, from which at that time we were drawing much the largest receipts into the Treasury. March 3, 1865, another bill was passed to adjust the duties on imports to the internal taxes, which had been augmented. On July 28 a law of four pages was found to be necessary for corrections and adjustments of imposts. March 2, 1867, the imposts on

DRASTIC INTERNAL REVENUE LAWS.

The heroic struggle to preserve the life

of the Republic caused resort to be had for a third time to internal revenue or "excise" taxation. By the act of July, 1862, afterward greatly extended, the bravest assessments ever made were put in operation and almost every mode of taxation known to mankind was adopted. The treatment was indeed "heroic." find an article, a product, a trade, a profession, or a source of income, tax it?

The system was so comprehensive and minute in its details, that the exemption of any article from taxation was the exception rather than the rule. It was imposed at first with so little thought and discrimination that it was majorally found ansuitable in many particulars, and was subject to frequent modifications. At fession, or a source of income, tax it!"
The system was so comprehensive and subject to frequent modifications. At least one revenue bill was passed at every session of Congress, and within the period 1861-7 more than 25 such bills be-came laws. The pendency of such a meas-ure furnished frequent opportunities for numerous amendments. Some of these changes were not important in themselves, but by changing the language they rendered valueless many precedents of the Bureau and well-considered decisions of the courts. For the first years after the passage of the Internal Revenue law the action of Congress was directed to its in-crease, and new objects of taxation and additional sources of revenue were sought for. Not until the close of the war was there any movement looking to its decrease—even then, the relief was partial,

linger until the present day. HOW THE TAXES BLED EVERYTHING

and some of the imposts, such as those on alcoholic liquors, beer and tobacco,

. The extent to which taxation was car-

better expressed than by the words of Sydney Smith, written 40 years before: "Taxes upon every article which enters into the mouth, or covers the back on its placed with the system." In the historical review which we have attempted bears significant eloquent testimony to the value of the "American system" of a protective tariff, championed by such eminent patriots as Hamiltonian transfer. placed under the foot; taxes upon everything that is pleasant to see, hear, feel, smell, or taste; taxes upon warmth, light and locomotion; taxes on everything on earth, and the waters under the earthon everything that comes from abroad, or is grown at home; taxes on raw material: is grown at home; taxes on raw material; taxes on every fresh value that is added to it by the industry of man; taxes on the sauce which pampers man's appetite, and the drug which restores him to health; on the ermine which decorates the judge, lasting influence in augmenting the pros- and the rope which hangs the criminal;

the Treasury Department, and does not include all revenues that are, properly speaking, from internal sources; that is, from sources other than duties levied at the frontiers upon foreign commodities. Thus, moneys arising from the sale of public lands, from patent fees, or the revenues of the postal service, are not generally known as "internal revenue." RESULTS OF THE AMERICAN SYSTEM.

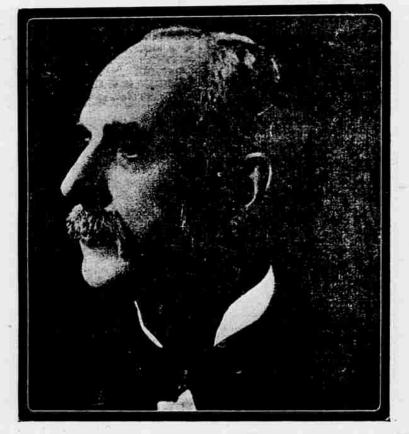
most disastrons in our annals, all lowed actual or threatened approach to "free trade." We are floating to-day on the high tide

dropped to \$23,000,000 in 1902, as the

The term "internal revenue" has been restricted in its meaning to such revenues only as are collected under the in-

ternal Revenue Bureau connected with

of National prosperity, made possible by the return to a protective basis in 1897, under the "Dingley Bill." On March 4, 1861, the valuation placed



HON. LESLIE M. SHAW, SECRETARY OF THE TREASURY.

the ribbons of the bride; at the bed or owned by the people of the United States board, couchant and levant, we must pay."

This is no exaggeration of the system imposed by the act of 1862. In other countries internal taxes have usually been the product of long experience, and have been frequently modified so as to be adapted to the domestic conditions of the country, its population and material prosperity. Being moreover of slow growth and of long standing, and generally speaking, subject not to violent alteration, but to gradual modification, they fall more equally upon the people, and are less bur-densome than would be an entirely new system, ill-adapted to the condition of the people, and subject to frequent and violent alterations. For time is required to allow the conditions of an industry or occupation to adapt themselves to a tax; and in time it is the tendency of a tax to diffuse itself, and to bear with less weight upon the commodity or person primarily taxed. But at the time of the passage of the Interditions of trade and industry and their consequent ability to bear a tax; and there is no knowledge of economic doctrines displayed in the debates in Congress upon

this and subsequent measures. The country, from being very lightly taxed, passed at once under a system of excessive and burdensome taxation. Processes were taxed as well as products of industry; taxes were laid upon all labor. upon all tools by which work was to be done, and upon all classes and conditions of men. Every branch of trade and insaid the London Economist, "would have endured a system of excise duties so searching, so effective, so troublesome."
System there was none. "The one necessity of the situation," writes Mr. Wells. "was revenue, and to obtain it speedily and in large amounts through taxation, the only principle—was akin to that rec-ommended to the traditionary Irishman on his visit to Donnybrook Fair, 'wherever you see a head, hit it.'"

OUR LARGEST REVENUES.

The largest sum ever collected by the United States as revenue, previous to the year 1900, was \$519,949,564.38, in 1866. Of this sum \$179,046,651.58 was from customs. From internal revenue was collected \$309.226.813.42; from direct tares, \$1,974,745.12; from the public lands \$665,031.03; and from various miscellane-

ous sources, \$29,036,314.25. At this time our Internal Revenue sys tem was something monstrous. In that year, of the sum produced from this system, 10.7 per cent, came from spirits. Tobacco furnished 5.5 per cent.; fermented liquors only 1.6 per cent.; banks and bankers paid 1.1 per cent.; from adhesive bankers paid 1.1 per cent.; from none-stamps we collected 4.8 per cent.; manufactures paid no less than 40.9 per cent. materials being now well established commercial products. The manufacture of mercial products. The manufacture of mercial products. ments, canals and railroads, insurance and telegraph companies, we derived 3.6 ing houses situated in or near the prin-per cent.; from sales designated the proceeds were 1.2 per cent.; from special taxes on certain classes of business we collected 4.5 per cent.; Incomes paid the large share of 23.4 per cent.; legacies and successions and various minor matters made up about 2 per cent.

The taxes on manufactures, with a few exceptions, were abolished in 1868; the assessments on taxes repealed.

REVENUE LEGISLATION SINCE THE

CIVIL WAR. The "Morrill Tariff" of 1861, continued as the framework of customs legislation until the passage of the "McKinley" Bill of 1890. This was modified by the "Wilson-Gorman" act of 1893, to be superseded by the "Dingley" tariff of 1897, which is the law under which duties on imports are collected to der. imposts are collected to day.

Of the Internal Revenue "war taxes"

of the rebellion era, only a few relics re-mained, but these were of a highly productive nature. The exigencies of the war with Spain in 1898 compelled another temporary resort to that method of replenish-ing the Treasury, the little stamps again ing the Treasury, the little stamps again reappeared, and various other imposts were devised, so that the Internal Revenue receipts from "miscellaneous sources" (aside from spirits, beer, tobacco and oleomargarine) rose from \$463,442 in 1897 to \$51,059,243 in 1899; reached \$50,000,000 collected in 1902, or 90 per cent. Since no person is obliged to purchase or consume these articles, they not being to

was \$15,000,000,000. That was our tional wealth." Probably one-third of it was destroyed during the four years that followed by the waste of war and the obliteration of property in slaves. But on March 4, 1893, after 32 years of supremacy in one or another branch of the Government of the party that believed in protection, that wealth had grown to \$75,000,000,000—a ratio of five to one! Was ever such a financial miracle wrought in all the ages of the world's

Notwithstanding the shrinkages and losses from the panic of 1893—a joint product, perhaps, of the dread of free trade and free silver—which was estimated at \$15,000,000,000, or a sum equal to the entire National wealth in 1861, recovery was prompt under the Dingley tariff, and the wealth of the people now probably aggregates \$95,000,000,000.

OUR PRESENT SOURCES OF REVENUE. The revenues of the United States Government for the year ended June 30, 1902, from all sources except the postal 1902, from all sources except the postal when promoted by rates of duty on im-service, amounted to \$563,478,233,21. Of ported goods higher than are necessary to this amount the two leading items were

Of the receipts from internal revenue the principal sources were these: Spirits\$121,138,013.13

Oleomargarine 2,944,492.46 Total \$248,009,333.17

THE TAX ON OLEOMARGARINE.

The "oleomargarine" feature of the Inernal Revenue law is of peculiar interest from the fact that it is a measure both for revenue and for the avowed purpose of protecting the people from imposi-tion in the making of an important article of food. It was inaugurated by the manufacture, sale, importation and exportation of oleomargarine." This bill, with subsequent modifications and amendments, is still in operation, producing a considerable revenue, and serving, indi-rectly, as a decided protection and cucouragement to the legitimate dairy interests of the country.

The following ingredients enter into the oleo oil or neutral lard, and none of them refine or crush the vegetable oils used in tion with the large slaughter and packto utilize all portions of the cattle slaughtered.

It was not claimed that the substance roperly manufactured, was injurious. The imposition lay in selling it to con-sumers as genuine butter, to prevent which increasing restrictions and more severe penalties have been attached to motto seemed to be "wherever you taxes on incomes, on gross receipts, sales an article, a product, a trade, a proand a 'possum for each poet may juicy fiction, but for an every-day bill of fare the average citizen prefers some assurance that the lubricant to his staff of life has been churned from cream rather

than squeezed from cottonseed. After long agitation, and in the face of violent opposition from the cottonseed interests and the slaughter-house owners, the 58th Congress added to the eleomargarine law a still more stringent feature This was the provision that when "arti ficially colored to resemble butter" it should pay a tax of 10 cents a pound in stead of two cents, when not so colored But the manufacturers have so adjusted the mixture of lawful ingredients as to produce a rich butter color without using any artificial coloring matter—thus de feating the object of the law and produc ing a greatly reduced revenue during the

present fiscal year. LIQUORS AND TOBACCO. How wisely our present Internal Reve-ue system has been adjusted so as to make the payments to all intents and pur

any appreciable extent necessities of life, those who thus contribute so large a pro-portion of the Nation's revenue have no cause to complain of oppression.

This principle of taxing the superflui-ties, the luxuries, even the vices, if we

may so regard them, of a portion of the people, is recognized in levying both internal revenue and imposts and customs duties. In both cases rates should depend upon the pecuniary wants of the Government, and the nature of the arti-cles imported or consumed. If the article is one of luxury, mainly consumed by the rich, the tax or day should be at a higher rate than upon an article in general use. This principle is sometimes disputed, but it would seem that in a Republic a just discrimination ought to be made in favor of the many rather than of the few. On this principle all political parties have acted. The rates of duty have been higher on silks, satins, furs and the like than on goods made of cotton, flax, hemp or wool, and the Internal Revenue schedules have, except in the stress of war necessities, included little besides the items of liquor and tobacco, the consump tion of which is almost wholly voluntary and avoidable.

It is a curious and most significant fact, whether we view it from an economic, san itary or moral standpoint, that consumer of liquors and tobacco have paid as taxes into the United States Treasury since 1863, approximately five thousand millions

The Internal Revenue tax system is thus made to accomplish incidental purposes in addition to that of raising money to support the Government. The oleo-margarine tax indirectly fosters the dairy interest and prevents imposition in the matter of foods. The taxes on spirits fermented liquors and tobacco indirectly reduce the consumption of these deleterious articles and place the traffic in then under wholesome restrictive regulations.

THE TARGER ON LUXURIES. In levving our Customs duties the prin ciple of taxing luxuries at a much higher rate than necessities is followed, in obedi-ence to the general principle underlying altaxation for National purposes above out-lined. The detailed statements herein-after given will show how large a proportion of duties is proportionally paid by imported articles of class "D," which are largely the finer, costlier articles of foreign manufacture, and by class "E," which are acknowledged luxuries, such as laces, embroideries, feathers, perfumeries, jewels wines, silks, cigars, etc.

Our wealthy people consume these arti-cles almost exclusively, and since the duties thereon are relatively a great deal bigher, while our men of wealth are comparatively few in number, the amount contributed per capita by this class, through the medium of the tariff, is enor mously greater than that exacted from those who are less affluent or from the wage-earners of the country. The Win-ter importations for the fashionable Spring trade in silks, laces, flowers, feathers and fine millinery cause, annually, a very appreciable and highly appreciated increment to the Customs revenu

INCIDENTAL BENEFITS AND DANGERS OF TARIFFS.

The adjustment of Customs duties so as to foster and protect domestic indus tries, whether such protection is inten tional or merelyzincidental, has become a universally recognized as necessary to the prosperity of the country as to have been long since practically adopted as the "American System." General advancement has ever followed its adoption: immediate panic and ruin have usually followed its abandonment. Thus the necessary evil bot laying a tax for Na tional purposes has been converted into an numixed benefit; through its indirect augmentation of the National wealth.

But, unless gameded, the same agency may work injury. The tendency since the civil war in every branch of industry has been to consolidate operations. To effect this, corporations have been created with terms and privileges so favorable that private enterprise cannot compete with them. This may be of benefit by reduc-ing the cost of production, but it also invoives danger of the combination of corporations engaged in the same busines to advance prices and prevent competi-tion, thus constituting a monopoly controlling the market. This power in the hands of the few is especially dangerous cover the difference in the cost of labor here and abroad. When such conditions occur, the monopoly becomes offensive. Such combinations should be denounced and punished by the laws of the United States when they affect any matter within the inrisdiction of the United States. Whenever the tendency of a monopoly is to prevent competition and advance prices for any article embraced in our tariff laws, the duty on such article should be reduced or repealed.

THE STRENUOUS SIDE OF POLITICS AND POLICY.

It is alleged that our only living ex-President prefers hard times because it kills off the weak and the shiftless, and gives the strong and aggressive relatively more elbow room. It is the science of political economy upon which free trade is founded, which, to prove the law of diminishing returns must periodically plunge the world into warfare and famine However fascinating may be this theory act of Aug. 2, 1866, "defining butter and imposing a tax upon and regulating the and philosophers see no lack of possible success in another direction. As the sun always rises with the break of day, and the rain always comes at the end of the drouth, and the calm always follows storm, so must strenuosity in politics follow a protracted period of weakness and looseness in public affairs, which tends in creasingly to throw opportunity, wealth, The following ingredients enter into the manufacture of oleomargaine: Olio oil, few to the serious detriment of the many. neutral lard, some liquid vegetable oil, as For some years past the process of or cottonseed, sesame or peanut; butter, in the higher grades, cream and milk, together with salt, and annotto or other coloring matter. Very few of the oleomargarine manufacturers make their own exercise of his own moral manhood for the sake of a mere promise of temporary advantage over his fellows, until the many the lower grades of oleomargarine, but buy them in the open market, these trade and association the tendency has been to eliminate those least disposed to yield until the tremendous combinations and mergers of the last few years have actually massed an array of public opin-ion against the dangers which threaten the country from excessive centralization. The vast majority of citizens are to-day looking for a champion endowed with courage and ability, and at present writing appear satisfied with the young and strenuous leader who has thus far wisely dministered his high trust and advanced the public interest.

SOURCES OF CUSTOMS REVENUES. As a matter of highly useful information, well worth careful study and preservation for frequent reference by who desire to understand the repolicy and system of our Government, we present the following authentic statement as to the scources of custom revenues for the year ended June 30, 1902: Duties on merchandise:

Class A .- Articles of food and live ani-Dollars. Animals 619,978 Breadstuffs 468,275 Fruits, including nuts.... 5,532,713 Provisions, including meat and dairy products Rice 1,290,417 268,683 52,956,863 Tea Vegetables 1,222,828 All other

Total Class A..... 76,081,223 Class B .- Articles in a crude condition which enter into the various processes of domestic industry: Coal and coke Flax, hemp and other vege-

Hides and skins, raw Hops

stock
Seeds—Castor, linseed,
poppy, and garden....
Wood pulp
Wools, raw, and mungo, flocks, etc. All other 1,703,469 Total Class B..... 20,875,265 Class C .- Articles wholly or partially manufactured for use as materials in the manufactures and mechanarts: Cement Chemicals, drugs and dyes 5,473,796 Cotton thread, yarn or warp yarn, not on spools 675,242 Flax and bemp yarn or 265,074 and hatters' furs..... 1,093,146 Iron and stee!-2.997.780 Paints and colors
Silk, partially manufactured from cocoons, etc., 948,119 309,847 1.110,093 Wood, manufactures of.. 1,839,157 Woolen and worsted yarns 211,236 All other 1,167,600 Total Class C. 17,760,403 Class D .- Manufactured articles ready for consumption: Books and other printed matter Brushes Buttons, and parts of... Carriages, and parts of.. Clocks and watches, and Earthen, stone and china-5,655,669 Flax, bemp, etc., manufac-Iron and steel-1.124.514 manufactures of Metais, not elsewhere 3,126,673 specified, compositions and manufactures of . . . Paper, and manufactures of Straw, manufactures of ... Wood, manufactures of .. Wool, manufactures of-Carpets and carpeting.... 4.611.420 19,052 23,171 Knit fabrics 725,353 37,720 327,298 wool All other Total Class D..... 67,774,902 Class E .- Articles of voluntary use, luxuries, etc. Art works-Paintings and statuary 496,373 Cotton laces, edgings, and embroideries 13,679,919 Mr. Charley Horse: "Certainly; have you never heard of Poe's raven?" Fancy articles-304,358 1,412,374 Firecrackers, etc. Flax and hemp, manufactures of-Laces, edgings, embroid-

when they see the beautiful samples of fruit. As there are many people poor like myself, I consider it my duty to give my experience to such method. Send for Free Outfit. To introduce our goods, we will sell fine flow fruit and feel confident any one can make one or two hundred dollars round home in a few days. I will mail sample of fruit and full directions to any of your readers for nincteen 19 two-cent stamps, which is only the actual cost of the samples, postage, etc. Francis Caser, St. Louis, Mo.

DULL

True OWN EYES!

With glasses at home by our improved method. Send for Free Outfit. To introduce our goods, we will sell fine flow frilled fram the did feel confident any one can make one or two hundred dollars round home in a few days. I will mail sample of fruit and full directions to any of your readers for nincteen 19 two-cent stamps, which is only the actual cost of the samples, postage, etc. Francis Caser, St. Louis, Mo. Malt liquors and extract . . Spirits, distilled.... Silk, manufactures of— Ribbons Velvets, plushes, etc..... 1.991.832 Wearing apparel 1,465,427 Wearing apparet
Webings, gorings, suspenders, etc.
All other
Tobacco and manufactures 458,376 Total Class E..... 68,058,635 Total duty collected-nating Total duties collected on merchandise251,453,155

DAILY STATEMENT OF TREASURY

Total customs revenue. .254,444,708

RECEIPTS. It would be interesting, if it were pos sible, to segregate one of the daily state-ments of Treasury receipts into its sep-arate items, so as to show the sources from which these receipts for a specified day are derived. It is one of these day's tempting premiums as the golden induce ment. But a subdivision of one day's revenues into its original elements and the variations in daily receipts from any single source would be hard to determine for the aggregate only of customs, internal revenue and "miscellaneous" is daily reported to the Department, and the details thereof are shown only in later reports, by months, of the collectors. The daily statements issued from th

Treasury, as well as the yearly state-ments, of the receipts of the Government, show the general heads of revenue only as Customs, Internal Revenue and Miscellaneous. The information concerning these receipts is forwarded daily to the Department in the form of certificates of deposit for the money received at the various ports and centers throughout the country country by the Collectors of Customs, Collectors of Internal Revenue and others. These deposit the money, when received, to the account of the Treasurer of the United States either in Washington or with Sub-Treasuries, as to customs revenue, or National banks designated as Government depositaries as to internal revenue and miscellaneous receipts, taking duplicate certificates of deposit, the nal certificate being sent to the Treasury and the duplicate given to the deposit From such certificates of deposit Treasury Department learns of its daily revenue receipts, and publishes the same as found in the daily statement.

Since no one, not even a Treasury ex-

pert, can ever know from what special sources the revenue receipts of a given day will come, it is manifestly impossible for anyone to have advance information as to the amount of receipts for any as to the amount of receipts for any given day. Therein lies the necessary and absolute fairness of the contests inaugurated by the National Tribune. The information comes in hundreds of reports, received daily in three distinct sections of the "division of bookkeeping and warrants" of the Treasury Department. Not

until the totals are brought together from these sections and aggregated at the desk of the chief of the division can the receipts for the day be known to any hving person. DETAILED RECEIPTS FOR A MONTH. Although the receipts for a single day, as for instance, those announced for April 6, 1903, as \$2,226,409, cannot be

accurately segregated into their sources, those for any given month are officially reported somewhat in detail. The last published report is for February, 1903, which yielded revenues to the amount of \$43,028,179, from the following sources: 296,073 Customs\$21,197,581.56 reasons or convenience; (3) who were not mostered and paid because command was below minimum number, and (6) who lost U.S. and below minimum number, and (6) who lost U.S. and below minimum number, and (6) who lost U.S. and below minimum number, and (6) who lost U.S. and below minimum number, and (6) who lost U.S. and below minimum number, and (6) who lost U.S. and below minimum number, and (6) who lost U.S. and below minimum number, and (6) who lost U.S. and the contract of th Spirits 9,634,480,35

Tobacco 3,019,708,99 Fermented liquors 2,851,082,23 Other sources 510,795,41 Other sources Miscellaneous 5,814,531.00 Total\$43,028,179.54

The miscellaneous receipts of the Treasury are made up from sales of public lands, registers' and receivers' fees of land offices, various other land receipts, trust funds, profits on coinage, interest repaid by Pacific railroads (by transportation earnings), tax on circulation of National banks, revenues of the District of Columbia, proceeds of sales of Government property, patent fees, etc. (To be continued.)

ORBIS PICTUS.

The First Picture Book Made by Comenius Three Centuries Ago. (The Household.)

Three hundred years ago a German savant had a wonderful vision. At that time children were taught to read by force of arms, so to speak, through hardships and with bitter toil on the part of the teacher. It seems curious that the first real step toward lightening the labor of children as they climb the ladder of learning was the product of the 440,366 imagination, not of some fond mother or 460,507 gentle woman teacher, but of a bewigged

444,150 and bet tled university doctor. 8,431 It was Johann Comenius, however, who

lessons to the young and of impressing those lessons upon the memory."

1,421,595 In other words, the good Herr Doctor 1,360,632 had the bright idea that picture books could be useful to children. Comenius made his first picture book and called it the "Orbis Pictus." It contains rude wood cuts representing

2,051,416 objects in the natural world, as trees and animals, with little lessons about the 1,227,115 pictures. It is a quaint volume, and, one 107,772 that would cause the average modern child not a little astonishment were it placed before him. As truly, however, as that term may be applied to any other book that has since been written, "Orbis Pictus" was an epoch-making book. It is the precursor of all children's picture and modern childhood has great cause to bless the name of Comenius. Not Reliable.

The Daughter: "Jack promised that, if I accepted him, he would mend his ways." The Mother: "Hump! I haven't much faith in this repairing done while you

(Brooklyn Life.)

"Raven Mad." (Harvard Lampoon.) Miss De Butante: "Was Poe really

A Chance to Make Money.

I have berries, grapes and peaches a year old, fresh as when picked. I used the California Cold Process. Do not heat or seal the fruit, just put it up cold; keeps perfectly fresh and costs alnost nothing; can put up a bushel in 10 minutes. Last year I sold directions to over 120 families in one week; anyone will paya dollar for directions FIT YOUR OWN EYES! when they see the beautiful samples of fruit. As

Garland Their Graves No. 8.

Comrade Strickland has for a number of years pre pared a series of Memorial Song Books for Decoration

Services, which have given universal satisfaction. Garlands No. 8 contains 29 pages; large size; plain print. Words and music all new. The work is conreniently bound. Price per copy, 15e.; per dozen, \$1.50. Sent pre paid upon receipt of price. Back Nos. 1, 2, 3, 4, 5, 6 and 7 same price.

Order of the author, (an old soldier,) C. V. STRICKLAND, Huntington, Indiana

Wanted, Land Warrants.

ed to soldiers of the War of the Revolution, ed to soldiers of the War of 1812, ed to soldiers of the War with Mexico.

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